

ABSTRACT OF THE DISCLOSURE

In a non-volatile semiconductor memory device and  
a method for manufacturing the device, each memory cell  
and its select Tr have the same gate insulating film as  
5 a Vcc Tr. Further, the gate electrodes of a Vpp Tr and  
Vcc Tr are realized by the use of a first polysilicon  
layer. A material such as salicide or a metal, which  
differs from second polysilicon (which forms a control  
gate layer), may be provided on the first polysilicon  
10 layer. With the above features, a non-volatile  
semiconductor memory device can be manufactured by  
reduced steps and be operated at high speed in a  
reliable manner.